

Washington State Auditor's Office

Audit Report

Audit Services

Report No. 57768

SAN JUAN ISLAND SCHOOL DISTRICT No. 149

San Juan County, Washington

September 1, 1993 Through August 31, 1995

Issue Date: September 27, 1996

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SAN JUAN ISLAND SCHOOL DISTRICT NO. 149
San Juan County, Washington
September 1, 1993 Through August 31, 1995

**Independent Auditor's Report On Compliance With Laws And Regulations
At The Financial Statement Level (Plus Additional State Compliance
Requirements Per RCW 43.09.260)**

Board of Directors
San Juan Island School District No. 149
Friday Harbor, Washington

We have audited the general-purpose financial statements, as listed in the table of contents, of San Juan Island School District No. 149, San Juan County, Washington, as of and for the fiscal years ended August 31, 1995 and 1994, and have issued our report thereon dated September 5, 1996.

We conducted our audit in accordance with generally accepted auditing standards and *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement.

Compliance with laws, regulations, contracts, and grants applicable to San Juan Island School District No. 149 is the responsibility of the district's management. As part of obtaining reasonable assurance about whether the financial statements are free of material misstatement, we performed tests of the district's compliance with certain provisions of laws, regulations, contracts, and grants.

We also performed additional tests of compliance with state laws and regulations as required by *Revised Code of Washington* (RCW) 43.09.260. This statute requires the State Auditor to inquire as to whether the district complied with the laws and the *Constitution of the State of Washington*, its own ordinances and orders, and the requirements of the State Auditor's Office. Our responsibility is to examine, on a test basis, evidence about the district's compliance with those requirements and to make a reasonable effort to identify any instances of misfeasance, malfeasance, or nonfeasance in office on the part of any public officer or employee and to report any such instance to the management of the district and to the Attorney General. However, the objective of our audit of the financial statements was not to provide an opinion on overall compliance with these provisions. Accordingly, we do not express such an opinion.

This report is intended for the information of management and the board of directors and to meet our statutory reporting obligations. This report is a matter of public record and its distribution is not limited. It also serves to disseminate information to the public as a reporting tool to help citizens assess government operations.

Brian Sonntag
State Auditor

September 5, 1996

SAN JUAN ISLAND SCHOOL DISTRICT No. 149
San Juan County, Washington
September 1, 1993 Through August 31, 1995

Independent Auditor's Report On Internal Control Structure
At The Financial Statement Level

Board of Directors
San Juan Island School District No. 149
Friday Harbor, Washington

We have audited the general-purpose financial statements of San Juan Island School District No. 149, San Juan County, Washington, as of and for the fiscal years ended August 31, 1995 and 1994, and have issued our report thereon dated September 5, 1996.

We conducted our audit in accordance with generally accepted auditing standards and *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement.

The management of the district is responsible for establishing and maintaining an internal control structure. In fulfilling this responsibility, estimates and judgments by management are required to assess the expected benefits and related costs of internal control structure policies and procedures. The objectives of an internal control structure are to provide management with reasonable, but not absolute, assurance that assets are safeguarded against loss from unauthorized use or disposition, and that transactions are executed in accordance with management's authorization and recorded properly to permit the preparation of financial statements in accordance with the generally accepted accounting principles. Because of inherent limitations in any internal control structure, errors or irregularities may nevertheless occur and not be detected. Also, projection of any evaluation of the structure to future periods is subject to the risk that procedures may become inadequate because of changes in conditions or that the effectiveness of the design and operation of policies and procedures may deteriorate.

In planning and performing our audit of the financial statements of the district, we obtained an understanding of the internal control structure. With respect to the internal control structure, we obtained an understanding of the design of relevant policies and procedures and whether they have been placed in operation, and we assessed control risk in order to determine our auditing procedures for the purpose of expressing our opinion on the financial statements and not to provide an opinion on the internal control structure. Accordingly, we do not express such an opinion.

We noted certain matters involving the internal control structure and its operation that we consider to be reportable conditions under standards established by the American Institute of Certified Public Accountants. Reportable conditions involve matters coming to our attention relating to significant deficiencies in the design or operation of the internal control structure that, in our judgment, could adversely affect the entity's ability to record, process, summarize, and report financial data consistent with the assertions of management in the financial statements. The matters involving the internal control structure and its operation that we consider to be reportable conditions are included in the Schedule of Findings accompanying this report.

A material weakness is a reportable condition in which the design or operation of one or more of the specific internal control structure elements does not reduce to a relatively low level the risk that errors or irregularities in amounts that would be material in relation to the financial statements being audited may occur and not be detected within a timely period by employees in the normal course of performing their assigned functions.

Our consideration of the internal control structure would not necessarily disclose all matters in the internal control structure that might be reportable conditions and, accordingly, would not necessarily disclose all reportable conditions that are also considered to be material weaknesses as defined above. However, we believe none of the reportable conditions described in the Schedule of Findings is a material weakness.

This report is intended for the information of management and the board of directors and to meet our statutory reporting obligations. This report is a matter of public record and its distribution is not limited. It also serves to disseminate information to the public as a reporting tool to help citizens assess government operations.

Brian Sonntag
State Auditor

September 5, 1996

SAN JUAN ISLAND SCHOOL DISTRICT NO. 149
San Juan County, Washington
September 1, 1993 Through August 31, 1995

Schedule Of Findings

1. San Juan Island School District No. 149 Should Strengthen Controls Over The Voucher Payment System

During our review of the voucher payment system at San Juan Island School District No. 149, we noted the following exceptions:

- a. Employees responsible for processing vouchers and ordering warrants have access to the blank manual warrant stock, unsigned vendor warrants, and the superintendent's signature stamp. The superintendent's official signature stamp is not adequately secured and its use is not limited or controlled. Without sufficient control over the access and use of the signature stamp, no assurance can be given that unauthorized stamping and issuance of warrants would be prevented or detected.
- b. The purchase order function is not properly utilized. Purchase orders were not consistently used nor is there evidence of review of coding, available budget, and whether the purchase is within the legal requirements applicable to the district. Without appropriate use of the purchase order function, the district increases their risk of making purchases which are outside the legal requirements of the district and/or exceeding their budget.
- c. The district does not consistently require adequate documentation to support expenditures as evidenced by the following: 1) The district processed a transaction where the original total of the invoice had been altered by district personnel to a greater amount and then paid. 2) The district issued a \$5,580 warrant without requiring an official invoice or any other official correspondence from the vendor in support of the charges. 3) The district allowed payment of an employee purchase reimbursement claim without requiring the employee to submit an original receipt or other official documentation showing the employee had paid for the items. Without official unaltered invoices, no assurance can be given the transactions are valid expenditures of the district and are for the appropriate amounts.
- d. Not all statements billed to the district for personal service contracts were reviewed. As a result, billings were noted which contained charges not authorized by the agreed upon rates in the contract. Without adequate review and monitoring of personal service contract billings, no assurance can be given that charges have been authorized and are appropriate.
- e. Invoices are not marked paid or otherwise defaced upon processing for payment to prevent intentional or inadvertent double payments to vendors.

RCW 43.09.200 which prescribes the system of accounting for local governments states in part:

... The system shall exhibit true accounts and detailed statements of funds collected, received, and expended for account of the public for any purpose whatever, and by all public officers, employees, or other persons.

The accounts shall show the receipt, use, and disposition of all public property, and the income, if any, derived therefrom; all sources of public income, and the amounts due and received from each source; all receipts, vouchers, and other documents kept, or required to be kept, necessary to prove the validity of every transaction

Without adequate controls and management review in place over the voucher payment system, the district increases the likelihood errors and irregularities will occur and not be detected in a timely manner, if at all. There is also increased risk the district will make payments which are not appropriate and/or will exceed their budget.

The exceptions we noted appear to have occurred due to lack of knowledge of the requirements by district staff, as well as management's lack of adequate review and oversight at appropriate stages in the voucher payment system. Control weaknesses have also been attributed to the amount of difficulty involved in appropriately dividing duties among the limited number of district office staff.

We recommend San Juan Island School District No. 149 improve controls over the voucher payment system as follows:

- a. Persons responsible for processing vouchers and ordering warrants, should not have access to the superintendent's signature stamp. The signature stamp should be secured in a locked area with access limited to the superintendent. Use of the signature stamp should be controlled by maintaining a log of the beginning and ending warrant numbers stamped. The beginning and ending warrant numbers per the log of warrants stamped should be compared and agreed to the beginning and ending warrant numbers approved by the board.
- b. Purchase orders should be utilized for all purchase transactions. Purchase orders should evidence that coding was reviewed and budget was available. Persons responsible for approving purchase orders should be aware of the applicable requirements regarding legal expenditures.
- c. The district should ensure payments are always supported by original unaltered official invoices. In the case of employee submitted reimbursement claims, the district should require an original receipt or other official documentation which shows the employee tendered payment for the goods and the goods were duly received by the district. Furthermore, the district should encourage the employees to utilize the district's voucher system for purchases rather than buying items and later submitting for reimbursement through the district.
- d. Persons responsible for processing invoice payments should be aware of personal services contract stipulations and should review invoices to ensure the charges per the billing were in accordance with the agreed upon personal services contract.
- e. Invoices should be marked paid or otherwise defaced upon payment to prevent double payment of individual invoices.

Auditee's Response

We acknowledge that purchase orders are not utilized for every transaction. The District has recently expanded its use of purchase orders and is in the process of computerizing the authorization, issuance and accounting for them. The accounts payable functions are being reviewed to strengthen the internal control features without unduly burdening the work effort of limited personnel. The amount of procedures and segregation of duties has to be balanced with costs. Document defacement and warrant logging are now fully implemented and original invoices will be required for all transactions.

2. The District Should Maintain Adequate Documentation To Support Experience And Credits Reported To The Superintendent Of Public Instruction (SPI)

Our review of employee files at San Juan Island School District again noted problems with reporting on the S275/S727 report to the SPI. As noted in the fiscal year 1992-93 audit report, the district does not maintain adequate supporting documentation for experience and credits reported to SPI.

Our review included four certificated employee files and a follow up of the prior year's files which had been incorrectly reported. The files reviewed lacked a clear record of how the experience and credits were aggregated. In an effort to perform the calculations again, the following errors were noted.

- a. One file tested lacked supporting documentation for a masters degree claimed.
- b. One file contained documentation for in-service credits earned; however, the credits were not included on the S275/S727 reports. Because there was no indication of when the transcripts were received by the district, we were unable to determine if the credits were appropriately excluded.
- c. Two files contained documentation for substitute teaching experience, however, it does not appear the experience was counted for the two individuals.
- d. One file overstated the individual's years of experience by one and one half years. The overstatement does not effect the apportionment as the person was in excess of the maximum number of years experience taken into consideration for salary purposes.
- e. Our follow-up review of the errors noted in employee files in the prior audit period determined the recommended corrections had not been made.

Washington Administrative Code (WAC) 392-121-280 states in part:

School districts shall have documentation on file and available for review which substantiates each certificated employee's placement on the state-wide salary allocation schedule and on LEAP Document 1.

(1) Districts shall document the date of awarding or conferring of the highest degree. Documentation shall include the date upon which the degree was awarded or conferred as recorded on the diploma or official transcript . . .

(2) Districts shall document total eligible credits on an official transcript or letter from the institutions granting the credits or performing the in-service training.

(3) Districts shall document years of experience that are eligible for application on the state-wide salary allocation schedule and on

LEAP Document 1. Documentation for years of experience shall be on letters or any other documents that provides evidence of employment including dates of employment.

The reason for inadequate documentation and inaccurate reporting is not evident. Inaccurate reporting of degrees, experience, and credits could affect the district apportionment funding received from SPI.

We recommend the district correct inaccurate information and obtain adequate documentation to support the S-275/727 report for the employees identified. We further recommend the district review the files of the remaining district employees to ensure the accuracy and adequacy of the documentation for the S-275/727 report.

Auditee's Response

The District has assigned a staff member to go through each certificated employee file. This review will note any documentation deficiencies and affected employees will be asked to provide the needed documents. S-275 reports shall be updated to reflect all file information.

Auditor's Concluding Remarks

We would like to express our appreciation to the San Juan Island School District for their written response to our preliminary draft audit report. Based upon the representations, it appears that the matters delineated in our report have been, or are being, addressed. We will review the status of the district's actions with regard to these matters in the next regularly scheduled audit.

We would like to take this opportunity to thank the staff throughout the San Juan Island School District for their assistance and cooperation during the audit process.

SAN JUAN ISLAND SCHOOL DISTRICT NO. 149
San Juan County, Washington
September 1, 1993 Through August 31, 1995

Independent Auditor's Report On Financial Statements

Board of Directors
San Juan Island School District No. 149
Friday Harbor, Washington

We have audited the accompanying general-purpose financial statements of San Juan Island School District No. 149, San Juan County, Washington, as of and for the fiscal years ended August 31, 1995 and 1994. These financial statements are the responsibility of the district's management. Our responsibility is to express an opinion on these financial statements based on our audit.

We conducted our audit in accordance with generally accepted auditing standards and *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatements. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audit provides a reasonable basis for our opinion.

The financial statements referred to above do not include the general fixed asset account group, which should be included in order to conform with generally accepted accounting principles. The amount that should be recorded in the general fixed assets account group is not known.

In our opinion, except for the effect on the financial statements of the omission described in the preceding paragraph, the financial statements referred to above present fairly, in all material respects, the financial position of San Juan Island School District No. 149 as of August 31, 1995 and 1994, and the results of operations for the fiscal years then ended in conformity with generally accepted accounting principles.

In accordance with *Government Auditing Standards*, we have also issued a report dated September 5, 1996, on our consideration of the district's internal control structure and a report dated September 5, 1996, on its compliance with laws and regulations.

Brian Sonntag
State Auditor

September 5, 1996

SAN JUAN ISLAND SCHOOL DISTRICT No. 149
San Juan County, Washington
September 1, 1993 Through August 31, 1995

Independent Auditor's Report On Supplementary Information
Schedule Of Federal Financial Assistance

Board of Directors
San Juan Island School District No. 149
Friday Harbor, Washington

We have audited the general-purpose financial statements of San Juan Island School District No. 149, San Juan County, Washington, as of and for the fiscal years ended August 31, 1995 and 1994, and have issued our report thereon dated September 5, 1996. These financial statements are the responsibility of the district's management. Our responsibility is to express an opinion on these financial statements based on our audit.

We conducted our audit in accordance with generally accepted auditing standards and *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audit provides a reasonable basis for our opinion.

Our audit was made for the purpose of forming an opinion on the financial statements of San Juan Island School District No. 149 taken as a whole. The accompanying Schedules of Federal Financial Assistance are presented for purposes of additional analysis and are not a required part of the financial statements. The information in the schedules has been subjected to the auditing procedures applied in the audit of the financial statements and, in our opinion, is fairly presented in all material respects in relation to the financial statements taken as a whole.

Brian Sonntag
State Auditor

September 5, 1996

SAN JUAN ISLAND SCHOOL DISTRICT NO. 149
San Juan County, Washington
September 1, 1993 Through August 31, 1995

**Independent Auditor's Report On Compliance With The General Requirements
Applicable To Federal Financial Assistance Programs**

Board of Directors
San Juan Island School District No. 149
Friday Harbor, Washington

We have audited the general-purpose financial statements of San Juan Island School District No. 149, San Juan County, Washington, as of and for the fiscal years ended August 31, 1995 and 1994, and have issued our report thereon dated September 5, 1996.

We have applied procedures to test the district's compliance with the following requirements applicable to its federal financial assistance programs, which are identified in the Schedules of Federal Financial Assistance, for the fiscal years ended August 31, 1995 and 1994:

- Political activity
- Civil rights
- Cash management
- Allowable costs/cost principles
- Drug-Free Workplace Act
- Administrative requirements

The following requirements were determined to be not applicable to its federal financial assistance programs:

- Davis-Bacon Act
- Relocation assistance and real property acquisition
- Federal financial reports
- Subrecipient monitoring

Our procedures were limited to the applicable procedures described in the Office of Management and Budget's (OMB) *Compliance Supplement for Single Audits of State and Local Governments* or alternative procedures. Our procedures were substantially less in scope than an audit, the objective of which is the expression of an opinion on the district's compliance with the requirements listed in the preceding paragraph. Accordingly, we do not express such an opinion.

With respect to the items tested, the results of those procedures disclosed no material instances of noncompliance with the requirements listed in the second paragraph of this report. With respect to items not tested, nothing came to our attention that caused us to believe that the district had not complied, in all material respects, with those requirements.

This report is intended for the information of management and the board of directors and to meet our statutory reporting obligations. This report is a matter of public record and its distribution is not limited. It also serves to disseminate information to the public as a reporting tool to help citizens assess government operations.

Brian Sonntag
State Auditor

September 5, 1996

SAN JUAN ISLAND SCHOOL DISTRICT NO. 149
San Juan County, Washington
September 1, 1993 Through August 31, 1995

Independent Auditor's Report On Compliance With Specific Requirements
Applicable To Nonmajor Federal Financial Assistance Program Transactions

Board of Directors
San Juan Island School District No. 149
Friday Harbor, Washington

We have audited the general-purpose financial statements of San Juan Island School District No. 149, San Juan County, Washington, as of and for the fiscal years ended August 31, 1995 and 1994, and have issued our report thereon dated September 5, 1996.

In connection with our audit of the financial statements of the district and with our consideration of the district's control structure used to administer its federal financial assistance programs, as required by OMB Circular A-128, *Audits of State and Local Governments*, we selected certain transactions applicable to certain nonmajor federal financial assistance programs for the fiscal years ended August 31, 1995 and 1994. As required by OMB Circular A-128, we have performed auditing procedures to test compliance with the requirements governing allowability of the program expenditures and eligibility of the individuals or groups to whom the district provides federal financial assistance that are applicable to those transactions. Our procedures were substantially less in scope than an audit, the objective of which is the expression of an opinion on the district's compliance with these requirements. Accordingly, we do not express such an opinion.

With respect to the items tested, the results of those procedures disclosed no material instances of noncompliance with the requirements listed in the preceding paragraph. With respect to the items not tested, nothing came to our attention that caused us to believe that San Juan Island School District No. 149 had not complied, in all material respects, with those requirements.

This report is intended for the information of management and the board of directors and to meet our statutory reporting obligations. This report is a matter of public record and its distribution is not limited. It also serves to disseminate information to the public as a reporting tool to help citizens assess government operations.

Brian Sonntag
State Auditor

September 5, 1996

SAN JUAN ISLAND SCHOOL DISTRICT No. 149
San Juan County, Washington
September 1, 1993 Through August 31, 1995

**Independent Auditor's Report On Internal Control Structure Used In
Administering Federal Financial Assistance Programs**

Board of Directors
San Juan Island School District No. 149
Friday Harbor, Washington

We have audited the general-purpose financial statements of San Juan Island School District No. 149, San Juan County, Washington, as of and for the fiscal years ended August 31, 1995 and 1994, and have issued our report thereon dated September 5, 1996.

We conducted our audit in accordance with generally accepted auditing standards, *Government Auditing Standards*, issued by the Comptroller General of the United States, and the provisions of OMB Circular A-128, *Audits of State and Local Governments*. Those standards and OMB Circular A-128 require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement.

In planning and performing our audit, we considered the district's internal control structure in order to determine our auditing procedures for the purpose of expressing our opinions on the financial statements and to report on the internal control structure in accordance with OMB Circular A-128. This report addresses our consideration of internal control structure policies and procedures relevant to compliance with requirements applicable to federal financial assistance programs. We have addressed internal control structure policies and procedures relevant to our audit of the financial statements in a separate report dated September 5, 1996.

The management of the district is responsible for establishing and maintaining an internal control structure. In fulfilling this responsibility, estimates and judgments by management are required to assess the expected benefits and related costs of internal control structure policies and procedures. The objectives of an internal control structure are to provide management with reasonable, but not absolute, assurance that:

- Assets are safeguarded against loss from unauthorized use or disposition.
- Transactions are executed in accordance with management's authorization and recorded properly to permit the preparation of financial statements in accordance with generally accepted accounting principles.
- Federal financial assistance programs are managed in compliance with applicable laws and regulations.

Because of inherent limitations in any internal control structure, errors, irregularities, or instances of noncompliance may nevertheless occur and not be detected. Also, projection of any evaluation of the structure to future periods is subject to the risk that procedures may become inadequate because of

changes in conditions or that the effectiveness of the design and operation of policies and procedures may deteriorate.

For the purpose of this report, we have classified the significant internal control structure policies and procedures used in administering federal financial assistance programs in the following categories:

- **Accounting Controls**
 - Payroll
- **General Requirements**
 - Political activity
 - Civil rights
 - Cash management
 - Allowable costs/cost principles
 - Drug-Free Workplace Act
 - Administrative requirements
- **Specific Requirements**
 - Types of services
 - Eligibility
 - Matching, level of effort, earmarking
 - Reporting
 - Special requirements
- **Claims For Reimbursements**

For all of the applicable internal control structure categories listed above, we obtained an understanding of the design of relevant policies and procedures and determined whether they have been placed in operation, and we assessed control risk.

The following internal control structure categories were determined to be insignificant to federal financial assistance programs:

- **Accounting Controls**
 - Cash receipts
 - Cash disbursements
 - Receivables
 - Accounts payable
 - Purchasing and receiving
 - Inventory control
 - Property, plant, and equipment
 - General ledger
- **General Requirements**
 - Davis-Bacon Act
 - Relocation assistance and real property acquisition
 - Federal financial reports
 - Subrecipient monitoring
- **Claims For Advances**
- **Amounts Claimed Or Used For Matching**

During the fiscal years ended August 31, 1995 and 1994, the district had no major federal financial assistance programs and expended 62 percent and 71 percent, respectively, of its total federal financial

assistance under the following nonmajor federal financial assistance programs: ECIA Chapter 1 (CFDA 84.010) and School Lunch Program (CFDA 10.555).

We performed tests of controls, as required by OMB Circular A-128, to evaluate the effectiveness of the design and operation of internal control structure policies and procedures that we considered relevant to preventing or detecting material noncompliance with specific requirements, general requirements, and requirements governing claims for advances and reimbursements, and amounts claimed or used for matching that are applicable to the aforementioned nonmajor programs. Our procedures were less in scope than would be necessary to render an opinion on these internal control structures policies and procedures. Accordingly, we do not express such an opinion.

Our consideration of the internal control structure policies and procedures used in administering federal financial assistance would not necessarily disclose all matters in the internal control structure that might be material weaknesses under standards established by the American Institute of Certified Public Accountants. A material weakness is a reportable condition in which the design or operation of one or more of the internal control structure elements does not reduce to a relatively low level the risk that noncompliance with laws and regulations that would be material to a federal financial assistance program may occur and not be detected within a timely period by employees in the normal course of performing their assigned functions. We noted no matters involving the internal control structure and its operation that we consider to be material weaknesses, as defined above.

This report is intended for the information of management and the board of directors and to meet our statutory reporting obligations. This report is a matter of public record and its distribution is not limited. It also serves to disseminate information to the public as a reporting tool to help citizens assess government operations.

Brian Sonntag
State Auditor

September 5, 1996

SAN JUAN ISLAND SCHOOL DISTRICT No. 149
San Juan County, Washington
September 1, 1993 Through August 31, 1995

Status Of Prior Findings

The findings contained in the prior audit report were resolved as follows:

State Compliance:

1. The District Should Refrain From Making Gifts Of Public Funds

Resolution: The district appears to have adequately addressed our concerns with regard to gifts of public funds.

2. The District Should Maintain Adequate Documentation To Support Experience And Credits Reported To The Superintendent Of Public Instruction (SPI)

Resolution: The district has made some improvements but has not addressed all of the errors previously noted, nor have they reviewed the rest of the employee's files. See Finding 2.

Federal:

1. The District Should Maintain Time And Effort Documentation For Payroll Charges To Federal Programs

Resolution: The district appears to have satisfied our previous concerns regarding time and effort documentation.

SAN JUAN ISLAND SCHOOL DISTRICT No. 149
San Juan County, Washington
September 1, 1993 Through August 31, 1995

Status Of Prior Questioned Costs

<u>Grant</u>	<u>CFDA Number</u>	<u>Questioned Costs</u>	<u>Explanation/Reference</u>
ESSIA Chapter 1	84.010	\$6,088	See Status of Prior Findings.

Resolution: The district remitted payment of the cost to the appropriate agency responsible for collection of questioned costs.